

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LELAND</div> <div>CITY OF LELAND, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209500400000</div> <div>CITY CLERK</div> <div>PO BOX 127</div> <div>LELAND, IA 50453</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		59,023		59,023	56,679
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		59,023		59,023	56,679
Delinquent property taxes		0		0	0
TIF revenues		4		4	0
Other city taxes		26,652	0	26,652	28,095
Licenses and permits		903	0	903	600
Use of money and property		1,668	0	1,668	2,100
Intergovernmental		29,882	0	29,882	28,901
Charges for fees and service		23,449	126,173	149,622	147,725
Special assessments		0	0	0	0
Miscellaneous		1,603	0	1,603	8,300
Other financing sources		0	0	0	4,301
Total revenues and other sources		143,184	126,173	269,357	276,701
Expenditures and Other Financing Uses					
Public safety		22,792	0	22,792	23,303
Public works		59,924	0	59,924	75,561
Health and social services		2,273	0	2,273	2,300
Culture and recreation		30,857	0	30,857	28,539
Community and economic development		0	0	0	0
General government		34,843	0	34,843	43,337
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		150,689	0	150,689	173,040
Business type activities		0	119,117	119,117	123,648
Total ALL expenditures		150,689	119,117	269,806	296,688
Other financing uses, including transfers out		0	0	0	4,301
Total ALL expenditures/And other financing uses		150,689	119,117	269,806	300,989
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-7,505	7,056	-449	-24,288
Beginning fund balance July 1, 2014		74,317	61,649	135,966	125,881
Ending fund balance June 30, 2015		66,812	68,705	135,517	101,593
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 0	Other long-term debt	\$ 0	
Revenue debt		\$ 106,145	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 485,228
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF LELAND						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	59,023	0		0	0	0	59,023			59,023	2				
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3				
4	Net current property taxes	59,023	0		0	0	0	59,023		T01	59,023	4				
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5				
6	<b>Total property tax</b>	59,023	0		0	0	0	59,023			59,023	6				
7	<b>TIF revenues</b>			4				4		T01	4	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0		T15	0	9				
10	Parimutuel wager tax	0	0	0	0	0	0	0		C30	0	10				
11	Gaming wager tax	0	0	0	0	0	0	0		C30	0	11				
12	Mobile home tax	0	0	0	0	0	0	0		T19	0	12				
13	Hotel/motel tax	0	0	0	0	0	0	0		T19	0	13				
14	Other local option taxes	26,652	0	0	0	0	0	26,652		T09	26,652	14				
15	<b>TOTAL OTHER CITY TAXES</b>	26,652	0	0	0	0	0	26,652	0		26,652	15				
16	<b>Section B - LICENSES AND PERMITS</b>	903	0	0	0	0	0	903	0	T29	903	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	25	0	0	0	0	0	25	0	U20	25	18				
19	Rents and royalties	1,643	0	0	0	0	0	1,643	0	U40	1,643	19				
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20				
21		0	0	0	0	0	0	0	0		0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,668	0	0	0	0	0	1,668	0		1,668	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants			0	0	0	0	0	0	B89	0	27				
28	Community development block grants			0	0	0	0	0	0	B50	0	28				
29	Housing and urban development			0	0	0	0	0	0	B50	0	29				
30	Public assistance grants			0	0	0	0	0	0	B79	0	30				
31	Payment in lieu of taxes			0	0	0	0	0	0	B30	0	31				
32					0	0	0	0	0		0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LELAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		23,880					23,880		C46	23,880	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	0	0	0	0	0	0	0		C89	0	49				
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50				
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51				
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52				
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53				
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54				
55		0	0	0	0	0	0	0	0		0	55				
56		0	0	0	0	0	0	0	0		0	56				
57		0	0	0	0	0	0	0	0		0	57				
58		0	0	0	0	0	0	0	0		0	58				
59		0	0	0	0	0	0	0	0		0	59				
60	Total state	0	23,880	0	0	0	0	23,880	0		23,880	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	6,002	0	0	0	0	0	6,002	0		6,002	63				
64	Library service	0	0	0	0	0	0	0	0	D89	0	64				
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65				
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66				
67		0	0	0	0	0	0	0	0	D89	0	67				
68		0	0	0	0	0	0	0	0		0	68				
69		0	0	0	0	0	0	0	0		0	69				
70	Total local grants and reimbursements	6,002	0	0	0	0	0	6,002	0		6,002	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	6,002	23,880	0	0	0	0	29,882	0		29,882	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	0	0	0	0	0	0	0	60,636	A91	60,636	73				
74	Sewer	0	0	0	0	0	0	0	65,537	A80	65,537	74				
75	Electric	0	0	0	0	0	0	0	0	A92	0	75				
76	Gas	0	0	0	0	0	0	0	0	A93	0	76				
77	Parking	0	0	0	0	0	0	0	0	A60	0	77				
78	Airport	0	0	0	0	0	0	0	0	A01	0	78				
79	Landfill/garbage	23,249	0	0	0	0	0	23,249	0	A81	23,249	79				
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LELAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	0	A94	0	82				
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0		A89	0	89				
90	Police service fees	0	0	0	0	0	0	0		A89	0	90				
91	Prisoner care	0	0	0	0	0	0	0		A89	0	91				
92	Fire service charges	0	0	0	0	0	0	0		A89	0	92				
93	Ambulance charges	0	0	0	0	0	0	0		A89	0	93				
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94				
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	200	0	0	0	0	0	200	0	A03	200	98				
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99				
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100				
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103		0	0	0	0	0	0	0	0		0	103				
104	TOTAL CHARGES FOR SERVICE	23,449	0	0	0	0	0	23,449	126,173		149,622	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	737	0	0	0	0		737		U99	737	108				
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109				
110	Sale of property and merchandise	866	0	0	0	0	0	866	0	U11	866	110				
111	Fines	0	0	0	0	0	0	0	0	U30	0	111				
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114		0	0	0	0	0	0	0	0		0	114				
115		0	0	0	0	0	0	0	0		0	115				
116		0	0	0	0	0	0	0	0		0	116				
117		0	0	0	0	0	0	0	0		0	117				
118		0	0	0	0	0	0	0	0		0	118				
119		0	0	0	0	0	0	0	0		0	119				
120	TOTAL MISCELLANEOUS	1,603	0	0	0	0	0	1,603	0		1,603	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LELAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	119,300	23,880	4	0	0	0	143,184	126,173		269,357	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126				
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127				
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128				
129		0	0	0	0	0	0	0	0		0	129				
130		0	0	0	0	0	0	0	0		0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	119,300	23,880	4	0	0	0	143,184	126,173		269,357	132				
133												133				
134	Beginning fund balance July 1, 2014	74,317	0	0	0	0	0	74,317	61,649		135,966	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	193,617	23,880	4	0	0	0	217,501	187,822		405,323	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF LELAND							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,803						7,803		E62	7,803	2
3	Purchase of land and equipment	0						0		G62	0	3
4	Construction	0						0		F62	0	4
5	Jail — Current operation	0						0		E04	0	5
6	Purchase of land and equipment	0						0		G04	0	6
7	Construction	0						0		F04	0	7
8	Emergency management — Current operation	0						0		E89	0	8
9	Purchase of land and equipment	0						0		G89	0	9
10	Flood control — Current operation	0						0		E59	0	10
11	Purchase of land and equipment	0						0		G59	0	11
12	Construction	0						0		F59	0	12
13	Fire department — Current operation	8,000						8,000		E24	8,000	13
14	Purchase of land and equipment	0						0		G24	0	14
15	Construction	0						0		F24	0	15
16	Ambulance — Current operation	0						0		E32	0	16
17	Purchase of land and equipment	0						0		G32	0	17
18	Building inspections — Current operation	0						0		E66	0	18
19	Purchase of land and equipment	0						0		G66	0	19
20	Construction	0						0		F66	0	20
21	Miscellaneous protective services — Current operation	6,989						6,989		E66	6,989	21
22	Purchase of land and equipment	0						0		G66	0	22
23	Construction	0						0		F66	0	23
24	Animal control — Current operation	0						0		E32	0	24
25	Purchase of land and equipment	0						0		G32	0	25
26	Construction	0						0		F32	0	26
27	Other public safety — Current operation	0						0		E89	0	27
28	Purchase of land and equipment	0						0		G89	0	28
29		0						0			0	29
30		0						0			0	30
31		0						0			0	31
32		0						0			0	32
33		0						0			0	33
34		0						0			0	34
35		0						0			0	35
36		0						0			0	36
37		0						0			0	37
38		0						0			0	38
39		0						0			0	39
40	TOTAL PUBLIC SAFETY	22,792	0	0	0	0	0	22,792			22,792	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LELAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	32,685					32,685		E44	32,685	42
43	Purchase of land and equipment	0						0		G44	0	43
44	Construction	0						0		F44	0	44
45	Parking meter and off-street — Current operation	0						0		E60	0	45
46	Purchase of land and equipment	0						0		G60	0	46
47	Construction	0						0		F60	0	47
48	Street lighting — Current operation	5,084						5,084		E44	5,084	48
49	Traffic control safety — Current operation	0						0		E44	0	49
50	Purchase of land and equipment	0						0		G44	0	50
51	Construction	0						0		F44	0	51
52	Snow removal — Current operation	0	1,815					1,815		E44	1,815	52
53	Purchase of land and equipment	0						0		G44	0	53
54	Highway engineering — Current operation	0						0		E44	0	54
55	Purchase of land and equipment	0						0		G44	0	55
56	Construction	0						0		F44	0	56
57	Street cleaning — Current operation	0						0		E81	0	57
58	Purchase of land and equipment	0						0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0						0		E01	0	59
60	Purchase of land and equipment	0						0		G01	0	60
61	Construction	0						0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	20,340						20,340		E81	20,340	62
63	Purchase of land and equipment	0						0		G81	0	63
64	Construction	0						0		F81	0	64
65	Other public works — Current operation	0						0		E89	0	65
66	Purchase of land and equipment	0						0		G89	0	66
67	Construction	0						0		F89	0	67
68		0						0			0	68
69		0						0			0	69
70		0						0			0	70
71		0						0			0	71
72		0						0			0	72
73		0						0			0	73
74		0						0			0	74
75		0						0			0	75
76		0						0			0	76
77		0						0			0	77
78		0						0			0	78
79		0						0			0	79
80	TOTAL PUBLIC WORKS	25,424	34,500	0	0	0	0	59,924			59,924	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LELAND							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0						0		E79	0	82
83	Purchase of land and equipment	0						0		G79	0	83
84	City hospital — Current operation	0						0		E36	0	84
85	Purchase of land and equipment	0						0		G36	0	85
86	Construction	0						0		F36	0	86
87	Payments to private hospitals — Current operation	0						0		E36	0	87
88	Health regulation and inspections — Current operation	0						0		E32	0	88
89	Purchase of land and equipment	0						0		G32	0	89
90	Construction	0						0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,273						2,273		E32	2,273	91
92	Purchase of land and equipment	0						0		G32	0	92
93	Construction	0						0		F32	0	93
94	Community mental health — Current operation	0						0		E32	0	94
95	Purchase of land and equipment	0						0		G32	0	95
96	Construction	0						0		F32	0	96
97	Other health and social services — Current operation	0						0		E79	0	97
98	Purchase of land and equipment	0						0		G79	0	98
99	Construction	0						0		F79	0	99
100		0						0			0	100
101		0						0			0	101
102		0						0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,273	0	0	0	0	0	2,273			2,273	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LELAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	0						0		E52	0	122
123	Purchase of land and equipment	0						0		G52	0	123
124	Construction	0						0		F52	0	124
125	Museum, band, theater — Current operation	0						0		E61	0	125
126	Purchase of land and equipment	0						0		G61	0	126
127	Parks — Current operation	13,512						13,512		E61	13,512	127
128	Purchase of land and equipment	0						0		G61	0	128
129	Construction	0						0		F61	0	129
130	Recreation — Current operation	0						0		E61	0	130
131	Purchase of land and equipment	0						0		G61	0	131
132	Construction	0						0		F61	0	132
133	Cemetery — Current operation	7,666						7,666		E03	7,666	133
134	Purchase of land and equipment	0						0		G03	0	134
135	Community center, zoo, marina, and auditorium	9,679						9,679		E61	9,679	135
136	Other culture and recreation	0						0		E61	0	136
137	Purchase of land and equipment	0						0		G61	0	137
138	Construction	0						0		F61	0	138
139	TOTAL CULTURE AND RECREATION	30,857	0	0	0	0	0	30,857			30,857	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0						0		E89	0	141
142	Purchase of land and equipment	0						0		G89	0	142
143	Economic development — Current operation	0						0		E89	0	143
144	Purchase of land and equipment	0						0		G89	0	144
145	Housing and urban renewal — Current operation	0						0		E50	0	145
146	Purchase of land and equipment	0						0		G50	0	146
147	Construction	0						0		F50	0	147
148	Planning and zoning — Current operation	0						0		E29	0	148
149	Purchase of land and equipment	0						0		G29	0	149
150	Other community and economic development — Current operation	0						0		E89	0	150
151	Purchase of land and equipment	0						0		G89	0	151
152	Construction	0						0		F89	0	152
153	TIF Rebates	0						0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LELAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	1,265						1,265		E29	1,265	160
161	Purchase of land and equipment	0						0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,569						12,569		E23	12,569	162
163	Purchase of land and equipment	0						0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment	0						0		G89	0	165
166	Legal services and city attorney — Current operation	0						0		E25	0	166
167	Purchase of land and equipment	0						0		G25	0	167
168	City hall and general buildings — Current operation	17,407						17,407		E31	17,407	168
169	Purchase of land and equipment	0						0		G31	0	169
170	Construction	0						0		F31	0	170
171	Tort liability — Current operation	2,962						2,962		E89	2,962	171
172	Other general government — Current operation	640						640		E89	640	172
173	Purchase of land and equipment	0						0		G89	0	173
174		0						0			0	174
175		0						0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	34,843	0	0	0	0	0	34,843			34,843	176
177	<b>Section G — DEBT SERVICE</b>	0						0			0	177
178		0						0			0	178
179		0						0			0	179
180		0						0			0	180
181		0						0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	0	0	0	0			0	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0						0			0	184
185		0						0			0	185
186		0						0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0						0			0	189
190		0						0			0	190
191		0						0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	116,189	34,500	0	0	0	0	150,689			150,689	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LELAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								56,895	E91	56,895	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							62,222	E80		62,222	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LELAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								119,117		119,117	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	116,189	34,500	0	0	0	0	150,689	119,117		269,806	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	0		0	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	116,189	34,500	0	0	0	0	150,689	119,117		269,806	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	0	0	0	0	0	0	0			0	264
265	<b>Committed</b>	0	0	0	0	0	0	0			0	265
266	<b>Assigned</b>	77,428	-10,620	4	0	0	0	66,812			66,812	266
267	<b>Unassigned</b>	0	0	0	0	0	0	0			0	267
268	<b>Total Governmental</b>	77,428	-10,620	4	0	0	0	66,812			66,812	268
269	<b>Proprietary</b>								68,705		68,705	269
270	<b>Total ending fund balance June 30, 2015</b>	77,428	-10,620	4	0	0	0	66,812	68,705		135,517	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	193,617	23,880	4	0	0	0	217,501	187,822		405,323	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LELAND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 7,803
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 14,989

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

65,524

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 51,895	29U \$	39U \$ 9,000	49U \$	49U \$	49U \$ 42,895	49U \$	191 \$ 5,961
2. Sewer utility	19U 75,250	29U	39U 12,000	49U	49U	49U 63,250	49U	189 3,537
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U 395	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	127,145	0	21,395	0	0	106,145	0	9,498

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		135,517	135,517

REMARKS

V98

Continued on next page

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